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ABSTRACT

Drawing from data submitted by the Wisconsin Vocational, Technical and Adult Education (VTAE) districts on their 1989-90 actual cost allocation schedules, this report provides information on district and statewide program and unit costs. First, introductory material provides a statewide summary by aid category of the actual unit costs and ratios for headcount enrollments and full-time equivalent (FTE) indicating that the total unduplicated headcount for the district was 447,819 students and that the cost per headcount student was $855. FTE figures indicate an enrollment of 60,183 students at a cost of $6,362 per student. Total operational costs for the district are cited at $382,803,400. The bulk of the report contains data tables, focusing on: (1) district operational costs and total budget; (2) district total expenditures and revenues; (3) district staff costs; (4) district materials fees and FTE student enrollments; (5) statewide costs and FTE enrollment by district; (6) statewide costs per FTE by aid category; (7) costs per FTE by district for college parallel, associate degree, vocational programs, vocational/adult programs, cooperative services, and district services; (8) FTE students and cost by district for agriculture, business, graphics, home economics, industrial, service and health, technical, television, and general education; (9) FTE enrollment and operational cost percentages; (10) cost ratios per FTE student; and (11) FTE student enrollment percentages. (JMC)

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ACTUAL 1989-90
COST ALLOCATION SUMMARY

December 1990

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FOREWORD

The information contained in this summary was derived from data submitted by the VTAE districts on their 1989-90 actual cost allocation schedules.

Cost allocation information is used to calculate the distribution of state aids to districts, and prepare financial and enrollment reports including state statistical summaries and reports on the financing of vocational education in Wisconsin. The data is also used to answer requests for information from the Governor, the Legislature and the public. In addition, the costs by instructional division are used in preparing Wisconsin's State Plan for Vocational Education required by federal statute.

NOTE: The Staff Analysis Summary (Schedule A-3) cannot be compared to any previous actual or projected cost allocation summaries as it is now computed on a different basis, using workload percentages reported by the districts for employees in all funds and functions.

The table below provides a statewide summary by aid category of the 1989-90 actual unit costs and ratios for full-time equivalent (FTE) students:

	Postsecondary			Continuing Education			
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total
Headcount Enrollment[1]	12,068	91,287	78,388	275,117	22,315	35,824	447,819
Cost per Student	1,249	2,049	1,621	180	39	92	855
Full-Time Equivalent Students[2]	3,464	31,446	16,003	8,264	153	853	60,183
Cost per Full-Time Equivalent	4,348	5,948	7,942	5,984	5,664	3,870	6,362
Total Operational Cost[3]	15,069.3	187,043.8	127,076.8	49,448.4	864.0	3,301.1	382,803.4
Cost per Student Ratios	1.46	2.40	1.90	.21	.05	.11	1.00
Cost per FTE Ratios	.68	.94	1.25	.94	.89	.61	1.00

The financial and enrollment information reported in this summary will not be finalized until after completion of the required audits in the following fiscal year. Enrollments may not agree on all schedules due to rounding of some district figures. Differences in unit costs appearing in the schedules which follow reflect the interplay of factors unique to each district, including the mix of programs, the number of locations where courses are offered, enrollment levels, and the average number of credits for which students enroll.

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[1]Enrollment is duplicated among categories, except for the total which is unduplicated.

[2]An FTE student represents 30 credits in each aid category.

[3]In thousands.

Schedule A-1
1989-90 ACTUAL OPERATIONAL COSTS AND TOTAL BUDGETS
(As reported by the districts on the VE-CA-1 Cost Allocation Schedule)

District	OPERATIONAL								Other Costs[1]	TOTAL BUDGET[2]
	Instruction	Inst. Resources	Student Services	Research	General Admin.	General Institu.	Physical Plant	Subtotal		
Chippewa Valley	15,536,879	775,209	1,352,039	248,301	610,914	1,923,874	1,608,538	22,055,754	6,677,125	28,732,879
Western	13,117,616	340,036	1,384,434	166,130	592,566	1,592,045	1,383,242	18,576,069	6,980,055	25,556,124
Southwest	5,828,018	312,106	625,291	65,376	398,561	1,033,652	636,511	8,899,515	4,361,589	13,261,104
Four	30,936,526	1,163,088	3,950,756	199,507	1,094,830	2,538,324	4,280,384	44,163,415	18,790,677	62,954,092
Blackhawk	8,595,311	330,709	749,852	77,289	682,345	905,172	1,014,496	12,355,174	4,040,347	16,395,521
Gateway	18,982,740	847,149	2,778,646	245,965	325,465	2,740,647	2,378,356	28,298,968	8,678,021	36,976,989
Waukesha	19,152,698	867,733	2,490,375	154,946	663,500	2,035,154	1,840,866	27,205,272	6,533,486	33,738,758
Milwaukee	55,072,561	2,223,573	7,290,060	391,508	2,264,989	6,088,121	9,502,164	82,832,976	44,368,005	127,200,981
Moraine Park	10,470,779	606,217	1,605,915	100,838	973,970	2,027,571	1,234,613	17,019,903	5,953,902	22,973,805
Lakeshore	9,267,607	515,702	715,121	66,111	457,871	1,675,328	991,787	13,689,527	3,647,280	17,336,807
Fox Valley	20,668,303	983,540	1,606,345	199,450	721,956	3,211,463	2,372,897	29,763,954	9,521,294	39,285,248
Northeast	17,321,049	537,927	2,082,727	45,185	505,977	2,132,837	1,725,105	24,350,807	5,724,256	30,075,063
Mid-State	7,568,401	286,961	1,255,512	70,795	423,478	766,914	880,940	11,253,001	3,278,646	14,531,647
North Central	12,070,352	783,251	1,540,285	143,578	783,346	1,356,552	1,352,921	18,030,285	7,124,672	25,154,957
Nicolet	4,233,903	385,602	858,716	51,576	284,368	520,547	763,944	7,098,656	2,017,667	9,116,323
Indianhead	12,614,952	449,716	1,199,445	166,919	387,667	914,461	1,476,960	17,210,120	7,911,697	25,121,817
STATEWIDE TOTAL	261,437,695	11,408,519	31,485,519	2,393,474	11,171,803	31,462,662	33,443,724	382,803,396	145,608,719	528,412,115
Chippewa Valley	70.5%	3.5%	6.1%	1.1% HI	2.8%	8.7%	7.3%	5.8%		76.8%
Western	70.6	1.8 LO	7.5	0.9	3.2	8.6	7.4	4.9		72.7
Southwest	65.5	3.5	7.0	0.7	4.5	11.6	7.2	2.3		67.1
Four	70.1	2.6	8.9	0.5	2.5	5.7	9.7	11.5		70.2
Blackhawk	69.6	2.7	6.1	0.6	5.5	7.3	8.2	3.2		75.4
Gateway	67.1	3.0	9.8	0.9	1.1 LO	9.7	8.4	7.4		76.5
Waukesha	70.4	3.2	9.1	0.6	2.4	7.5	6.8 LO	7.1		80.6
Milwaukee	66.5	2.7	8.8	0.5	2.7	7.3	11.5 HI	21.6 HI		65.1 LO
Moraine Park	61.5	3.6	9.4	0.6	5.7 HI	11.9	7.3	4.4		74.1
Lakeshore	67.7	3.8	5.2 LO	0.5	3.3	12.2 HI	7.3	3.6		79.0
Fox Valley	69.4	3.3	5.4	0.7	2.4	10.8	8.0	7.8		75.8
Northeast	71.1	2.2	8.5	0.2 LO	2.1	8.8	7.1	6.4		81.0 HI
Mid-State	67.3	2.5	11.2	0.6	3.8	6.8	7.8	2.9		77.4
North Central	67.0	4.3	8.5	0.8	4.4	7.5	7.5	4.7		71.7
Nicolet	59.7 LO	5.4 HI	12.1 HI	0.7	4.0	7.3	10.8	1.9 LO		77.9
Indianhead	73.3 HI	2.6	7.0	1.0	2.2	5.3 LO	8.6	4.5		68.5
STATEWIDE PERCENT[3]	68.3%	3.0%	8.2%	0.6%	2.9%	8.2%	8.8%	100.0%		72.4%

[1] Includes all monies for auxiliary and public service functions, "non-add" amounts, as well as debt service, enterprise, internal service, proprietary, and trust and agency funds (i.e., everything not included as operational cost).

[2] Percentages in this column are the percentage which the operational cost is of the total budget.

[3] Operational percentages add horizontally to 100 percent, except for note 2 above and operational subtotal column which adds vertically.

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Schedule A-2
1989-90 ACTUAL DISTRICT TOTAL EXPENDITURES AND REVENUE SUMMARY
(As reported by the districts on their VE-CA-2 and VE-CA-7 Cost Allocation Schedules)

	EXPENDITURES							REVENUES						
											Fees			
District	Salaries	Fringe Benefits	Current Expenses	Capital	Debt Retirement	Resale Merchandise	Total[1]	Local	State	Federal	Program	Other[2]	Institu.	Fund Balance[3]
Chippewa Valley	14,783,158	4,110,159	6,604,660	1,189,021	1,112,024	933,857	28,732,879	9,229,473	7,627,612	3,573,939	3,272,977	1,126,456	3,079,987	822,435
Western	12,379,934	3,466,917	5,755,131	1,718,512	1,183,029	1,052,601	25,556,124	8,407,941	7,034,934	3,225,137	2,762,469	915,558	2,213,174	996,911
Southwest	5,713,511	1,551,019	3,592,637	875,678	1,162,057	366,202	13,261,104	5,157,269	2,319,544	1,352,637	956,108	236,671	1,976,882	1,261,993
Four	28,397,022	7,520,430	17,480,932	4,875,414	1,973,750	2,706,544	62,954,092	24,130,743	10,539,458	4,658,697	7,982,649	2,611,912	10,316,529	2,714,104
Blackhawk	6,873,795	1,946,632	4,703,489	1,497,110	1,271,992	102,503	16,395,521	6,908,108	3,316,607	2,601,781	1,497,368	412,782	623,070	1,035,805
Gateway	17,247,841	4,716,347	9,365,314	3,818,134	943,029	886,324	36,976,989	16,282,221	5,971,101	4,553,679	3,500,494	1,051,566	2,661,466	2,956,262
Waukesha	18,246,001	5,066,454	6,234,327	1,821,121	1,494,785	876,070	33,738,758	18,513,173	4,071,522	2,090,362	2,820,115	1,442,551	3,899,407	901,628
Milwaukee	58,637,769	16,338,224	28,549,336	10,977,381	8,792,990	3,905,281	127,200,981	46,983,818	26,687,168	13,781,677	11,158,978	3,019,886	14,529,850	11,039,604
Moraine Park	11,000,846	3,032,017	5,118,988	1,413,342	1,598,810	809,802	22,973,805	10,784,469	3,726,034	1,802,251	2,250,804	693,397	2,408,624	1,308,226
Lakeshore	8,134,470	2,344,592	4,652,554	696,203	1,005,843	503,145	17,336,807	7,489,071	3,758,365	1,358,487	1,581,330	672,802	2,380,962	95,790
Fox Valley	19,359,769	5,692,614	9,392,445	1,624,671	2,299,390	916,359	39,285,248	16,823,822	6,961,798	2,598,157	3,594,338	2,032,999	6,835,668	438,466
Northeast	15,897,250	4,053,990	7,501,888	1,220,180	278,146	1,123,609	30,075,063	13,678,489	5,224,999	2,529,384	3,568,319	1,162,837	4,691,178	(780,143)
Mid-State	6,883,681	2,053,275	3,654,312	999,291	473,589	467,499	14,531,647	6,270,936	2,904,105	1,775,145	1,626,181	490,451	1,310,536	154,293
North Central	12,120,485	3,333,176	5,376,258	2,060,697	1,365,498	898,843	25,154,957	7,977,478	5,130,323	4,397,543	2,124,847	788,971	2,648,515	2,087,280
Nicolet	4,229,139	1,198,972	2,549,112	288,141	639,801	211,158	9,116,323	5,111,144	1,878,209	1,156,576	822,790	423,236	147,998	(423,630)
Indianhead	10,861,715	2,992,128	5,993,439	1,950,467	1,651,129	1,672,939	25,121,817	10,995,334	4,047,808	2,773,875	2,385,702	1,270,094	2,351,141	1,297,863
TOTAL	250,766,386	69,416,946	126,524,822	37,025,343	27,245,862	17,432,736	528,412,115	214,743,489	101,199,587	54,229,327	51,905,669	18,352,169	62,074,987	25,906,887
Chippewa Valley	51.5%	14.3%	23.0%	4.1%	3.9%	3.2%	5.4%	32.1%	26.6%	12.4%	11.4%	3.9%	10.7%	2.9%
Western	48.5	13.6	22.5	6.7	4.6	4.1	4.8	32.9	27.5 HI	12.6	10.8	3.6	8.7	3.9
Southwest	43.1	11.7 LO	27.1	6.6	8.8 HI	2.7	2.5	38.9	17.5	10.2	7.2 LO	1.8 LO	14.9	9.5 HI
Four	45.1	12.0	27.8	7.7	3.1	4.3	11.9	38.3	16.7	7.4	12.7 HI	4.2	16.4	4.3
Blackhawk	41.9 LO	11.9	28.7 HI	9.1	7.8	0.6 LO	3.1	42.2	20.2	15.9	9.1	2.5	3.8	6.3
Gateway	46.6	12.8	25.3	10.3 HI	2.6	2.4	7.0	44.0	16.2	12.3	9.5	2.8	7.2	8.0
Waukesha	54.1 HI	15.0 HI	18.5 LO	5.4	4.4	2.6	6.4	54.9	12.1 LO	6.2 LO	8.3	4.3	11.5	2.7
Milwaukee	46.1	12.8	22.5	8.6	6.9	3.1	24.1 HI	36.9	21.0	10.8	8.8	2.6	11.4	8.7
Moraine Park	47.9	13.2	22.3	6.1	7.0	3.5	4.3	46.9	16.2	7.9	9.8	3.0	10.5	5.7
Lakeshore	46.9	13.5	26.9	4.0	5.8	2.9	3.3	43.2	21.7	7.8	9.1	3.9	13.7	0.6
Fox Valley	49.3	14.5	23.9	4.1	5.9	2.3	7.4	42.8	17.7	6.6	9.2	5.2 HI	17.4 HI	1.1
Northeast	52.9	13.5	24.9	4.1	0.9 LO	3.7	5.7	45.5	17.4	8.4	11.8	3.9	15.6	-2.6
Mid-State	47.4	14.1	25.1	6.9	3.3	3.2	2.8	43.1	20.0	12.2	11.2	3.4	9.0	1.1
North Central	48.2	13.2	21.4	8.2	5.4	3.6	4.8	31.7 LO	20.4	17.5 HI	8.5	3.1	10.5	8.3
Nicolet	46.4	13.1	28.0	3.2 LO	7.0	2.3	1.7 LO	56.1 HI	20.6	12.7	9.0	4.6	1.6 LO	-4.6 LO
Indianhead	43.2	11.9	23.8	7.8	6.6	6.7 HI	4.8	43.8	16.1	11.0	9.5	5.0	9.4	5.2
TOTAL	47.5%	13.1%	23.9%	7.0%	5.2%	3.3%	100.0%	40.6%	19.2%	10.3%	9.8%	3.5%	11.7%	4.9%

[1] Expenditure and revenue percentages each add horizontally; the total percentages add vertically.

[2] Includes Materials Fees.

[3] Fund balance is technically not a revenue item; however, it is displayed this way so revenues will equal expenditures.

Schedule A-3

1989-90 ACTUAL STAFF ANALYSIS SUMMARY

(As Reported by the Districts on the VE-CA-2 Cost Allocation Summary)

	Administrators[1]		Supervisors/ Coordinators		Teachers		Specialists		Subtotal Educational[2]		Other Staff		Total	
District	#[3]	$[4]	#	$	#	$	#	$	#	$	#	$	#	$
Chippewa Valley	3.5	75,051	29.3	58,134	264.4	40,448	11.3	50,299	308.5	42,881	207.9	26,680	516.4	36,359
Western	4.0	71,031	27.9	50,659	229.4	39,467	6.5	47,952	267.8	41,311	197.5	24,602	465.3	34,219
Southwest	2.2	66,938	10.6	54,746	108.2	37,350	6.8	44,745	127.8	39,695	94.4	23,215	222.2	32,694
Four	4.1	84,406	37.2	63,004	448.4	48,033	15.4	53,368	505.1	49,594	270.1	39,254	775.2	45,991
Blackhawk	3.0	67,743	16.4	46,942	148.4	31,417	6.2	37,393	174.0	33,720	140.3	20,050	314.3	27,618
Gateway	5.0	70,135	21.0	53,510	323.6	38,098	21.9	48,315	371.5	40,002	247.7	28,656	619.2	35,464
Waukesha	6.0	81,869	25.9	60,472	245.7	48,297	11.0	59,775	288.6	50,525	278.0	30,548	566.6	40,723
Milwaukee	2.0	145,835	55.9	68,975	841.3	47,164	19.0	67,825	918.2	49,134	921.4	33,240	1,839.6	41,173
Moraine Park	7.0	74,704	23.1	55,320	178.4	38,826	9.1	58,665	217.6	42,561	183.0	26,647	400.6	35,291
Lakeshore	7.2	71,809	8.9	61,780	144.9	38,628	6.3	55,392	167.3	41,919	132.3	26,830	299.6	35,256
Fox Valley	4.0	79,175	27.2	52,655	369.0	34,431	9.3	49,527	409.5	36,421	321.0	30,522	730.5	33,829
Northeast	5.8	74,386	16.4	64,396	272.7	42,974	14.1	46,289	309.0	44,852	224.1	26,759	533.1	37,246
Mid-State	4.5	73,556	22.5	58,273	112.8	39,036	8.0	53,369	147.8	43,792	94.8	26,367	242.6	36,983
North Central	3.0	80,025	24.4	56,357	194.4	40,538	8.7	55,225	230.5	43,280	219.4	24,980	449.9	34,356
Nicolet	3.2	66,543	5.7	52,342	72.4	33,136	3.3	45,706	84.6	36,184	92.0	25,637	176.6	30,690
Indianhead	7.9	69,560	29.8	50,177	204.3	36,983	9.8	53,265	251.8	40,201	151.1	25,491	402.9	34,684
TOTAL	72.4	75,947	382.2	57,960	4,158.3	41,616	166.7	52,901	4,779.6	43,836	3,775.0	29,309	8,554.6	37,426
Chippewa Valley	0.7%	11	5.7%	10	51.2%	11	2.2%	8	59.8%	10	40.2%	9	6.0%	11
Western	0.9	6	6.0	3	49.3	10	1.4	5	57.6	7	42.4	3	5.4	5
Southwest	1.0	2	4.8	7	48.7	5	3.0	2	57.5	4	42.5	2	2.6	3
Four	0.5	15	4.8	14	57.9 HI	15	2.0	10	65.2 HI	15	34.8 LO	16	9.1	16
Blackhawk	1.0	3	5.2	1	47.2	1	2.0	1	55.4	1	44.6	1	3.7	1
Gateway	0.8	5	3.4	6	52.3	6	3.5 HI	6	60.0	5	40.0	12	7.2	10
Waukesha	1.0	14	4.6	12	43.4	16	1.9	15	50.9	16	49.1	14	6.6	14
Milwaukee	0.1 LO	16	3.1	16	45.7	14	1.0 LO	16	49.9	14	50.1	15	21.5 HI	15
Moraine Park	1.7	10	5.8	8	44.5	8	2.3	14	54.3	9	45.7	8	4.7	9
Lakeshore	2.4 HI	7	3.0 LO	13	48.3	7	2.1	13	55.8	8	44.2	11	3.5	8
Fox Valley	0.6	12	3.7	5	50.5	3	1.3	7	56.1	3	43.9	13	8.6	4
Northeast	1.1	9	3.1	15	51.2	13	2.6	4	58.0	13	42.0	10	6.2	13
Mid-State	1.8	8	9.3 HI	11	46.5	9	3.3	11	60.9	12	39.1	7	2.8	12
North Central	0.7	13	5.4	9	43.2	12	1.9	12	51.2	11	48.8	4	5.3	6
Nicolet	1.8	1	3.2	4	41.0 LO	2	1.9	3	47.9 LO	2	52.1 HI	6	2.1 LO	2
Indianhead	2.0	4	7.4	2	50.7	4	2.4	9	62.5	6	37.5	5	4.7	7
TOTAL	0.8%		4.5%		48.6%		2.0%		55.9%		44.1%		100.0%	

[1]The numbers vary because of differing organizational structures among the districts. This position classification includes the district director and other certified administrators who are responsible for the overall educational program of the district or for an assigned portion of the overall educational program.

[2]This is the sum or average of the four previous staff classifications.

[3]The (#) columns indicate number of staff: The top portion contains full-time equivalent (FTE) staff numbers; the bottom portion contains each district's percentage distribution of staff which adds horizontally, except for the total column which adds vertically. NOTE: The staff numbers cannot be compared to any previous actual or projected cost allocation Schedule A-3 Staff Analysis Summaries as they are computed on a different basis using workload percentages reported by the districts for employees in all funds and functions.

[4]The ($) columns indicate average compensation: the top portion contains amounts that are the mean personal services cost of salary plus fringe benefits for each staff classification, the total represents the statewide mean personal services cost for that classification; the bottom portion contains each district's rank for that classification.

Schedule A-4

1989-90 ACTUAL MATERIALS FEES & FULL-TIME EQUIVALENT STUDENT SUMMARY[1]

(Calculated from data reported by the districts on their VE-CA-9 Cost Allocation Schedule)

District	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services: Cooperative Services	Community Services: District Services	Total
Chippewa Valley	--	107,683	127,839	59,672	2,627	5,823	303,644
Western	--	91,895	81,476	37,308	--	2,988	213,667
Southwest	--	18,694	41,854	23,114	--	4,645	88,307
Four	49,469	187,554	156,275	91,183	386	29,015	513,882
Blackhawk	--	36,286	60,682	22,343	--	3,839	123,150
Gateway	--	373,808	87,727	35,015	1,636	2,235	500,421
Waukesha	--	78,733	101,103	72,019	9,227	553	261,635
Milwaukee	35,798	310,073	217,905	99,515	5,289	23,969	692,549
Moraine Park	--	72,668	65,866	18,288	82	2,643	159,547
Lakeshore	--	44,076	41,092	26,791	--	1,191	113,150
Fox Valley	--	132,166	109,698	255,771	46	10,076	507,757
Northeast	--	101,855	111,588	66,935	--	10,581	290,959
Mid-State	--	43,797	55,716	21,740	1,699	116	123,068
North Central	--	72,077	70,531	41,905	6,138	1,746	192,397
Nicolet	6,772	12,227	12,336	15,097	1,958	875	49,265
Indianhead	--	56,126	101,607	48,438	694	4,550	211,415
TOTAL MATERIALS FEES	92,039	1,739,718	1,443,295	935,134	29,782	104,845	4,344,813
Chippewa Valley	--	1,980.4	798.2	708.4	20.1	31.1	3,538.2
Western	--	1,831.4	1,278.9	243.5	5.6	21.8	3,381.2
Southwest	--	454.6	451.0	174.2	0.3	19.9	1,100.0
Four	1,681.6	3,777.9	1,156.5	1,066.9	21.5	294.5	7,998.9
Blackhawk	--	888.6	745.8	187.5	6.0	22.3	1,850.2
Gateway	--	2,557.2	1,479.4	318.3	14.9	1.4	4,371.2
Waukesha	--	1,843.0	903.1	498.9	19.8	45.3	3,310.1
Milwaukee	1,551.8	6,389.7	2,751.6	2,561.9	3.4	169.8	13,428.2
Moraine Park	--	1,736.9	658.2	137.6	0.7	21.4	2,554.8
Lakeshore	--	1,069.9	702.2	258.8	7.5	7.3	2,045.7
Fox Valley	--	2,597.8	1,104.7	595.0	14.9	64.6	4,377.0
Northeast	--	2,335.4	1,134.1	615.0	10.4	92.6	4,187.5
Mid-State	--	1,004.8	809.6	132.1	3.8	10.8	1,961.1
North Central	--	1,438.5	808.7	216.8	9.5	8.0	2,481.5
Nicolet	231.1	293.4	190.5	94.8	9.4	18.0	837.2
Indianhead	--	1,247.0	1,030.8	453.8	5.1	23.9	2,760.6
TOTAL FTE STUDENTS	3,464.5	31,446.5	16,003.3	8,263.5	152.9	852.7	60,183.4
Chippewa Valley	--	1.80	5.35	2.80	4.35	6.25	2.85
Western	--	1.65	2.10	5.10	--	4.55	2.10
Southwest	--	1.35	3.10	4.40	--	7.80	2.70
Four	1.00	1.65	4.50	2.85	0.60	3.30	2.15
Blackhawk	--	1.35	2.70	3.95	--	5.75	2.20
Gateway	--	4.85	2.00	3.65	3.65	52.85 HI	3.80
Waukesha	--	1.40	3.75	4.80	15.55	0.40	2.65
Milwaukee	0.75	1.60	2.65	1.30	52.00	4.70	1.70
Moraine Park	--	1.40	3.35	4.45	3.95	4.10	2.10
Lakeshore	--	1.35	1.95	3.45	--	5.40	1.85
Fox Valley	--	1.70	3.30	14.35	0.10 LO	5.20	3.85
Northeast	--	1.45	3.30	3.65	--	3.80	2.30
Mid-State	--	1.45	2.30	5.50	14.90	0.35	2.10
North Central	--	1.65	2.90	6.45	21.55	7.30	2.60
Nicolet	1.00	1.40	2.15	5.30	6.90	1.60	1.95
Indianhead	--	1.50	3.30	3.55	4.55	6.35	2.55
MEAN MATERIALS FEE/CREDIT[2]	0.90	1.85	3.00	3.75	6.50	4.10	2.40

[1] Figures rounded as follows: full-time equivalent (FTE) students to nearest tenth, and average (arithmetic mean) materials fees per credit to nearest nickel.

[2] Computed as follows: each district's materials fees by aid category were divided by the FTE students, and that cost per FTE quotient was divided by 30 to yield the materials fees per credit. This amount will vary according to each district's program mix and number of exemptions by aid category.

Schedule A-5
1989-90 ACTUAL STATEWIDE OPERATIONAL COST & FTE ENROLLMENT SUMMARY
(Calculated from data reported by the districts on their VE-CA-5 Cost Allocation Schedules)

District	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services: Cooperative Services	Community Services: District Services	Total	Cost Per FTE Rank
Chippewa Valley	--	10,489,618	7,078,780	4,300,125	57,817	129,414	22,055,754	
Western	--	9,934,119	7,236,577	1,303,862	32,154	69,357	18,576,069	
Southwest	--	3,249,496	4,523,844	1,032,563	5,959	87,653	8,899,515	
Four	6,414,560	21,753,956	10,069,558	4,844,630	118,654	962,057	44,163,415	
Blackhawk	--	5,553,191	5,744,482	955,925	17,491	84,085	12,355,174	
Gateway	--	14,505,992	11,418,443	2,253,732	117,839	2,962	28,298,968	
Waukesha	--	13,643,452	9,515,861	3,725,957	95,345	224,657	27,205,272	
Milwaukee	6,849,443	40,332,757	20,327,735	14,523,558	18,167	781,316	82,832,976	
Moraine Park	--	9,760,734	6,095,638	1,066,199	3,701	93,631	17,019,903	
Lakeshore	--	6,418,621	5,247,882	1,951,527	39,037	32,460	13,689,527	
Fox Valley	--	16,410,621	8,416,491	4,551,716	139,571	245,555	29,763,954	
Northeast	--	11,195,274	9,195,079	3,621,868	33,291	305,295	24,350,807	
Mid-State	--	5,122,576	5,360,505	701,229	23,932	44,759	11,253,001	
North Central	--	9,578,960	6,740,453	1,613,287	62,737	34,848	18,030,285	
Nicolet	1,805,322	2,339,869	1,989,777	782,457	72,861	108,370	7,098,656	
Indianhead	--	6,754,511	8,115,681	2,219,779	25,472	94,677	17,210,120	
TOTAL COST	15,069,325	187,043,747	127,076,786	49,448,414	864,028	3,301,096	382,803,396	
Chippewa Valley	--	1,980.4	798.2	708.4	20.1	31.1	3,538.2	
Western	--	1,831.4	1,278.9	243.5	5.6	21.8	3,381.2	
Southwest	--	454.6	451.0	174.2	0.3	19.9	1,100.0	
Four	1,681.6	3,777.9	1,156.5	1,066.9	21.5	294.5	7,998.9	
Blackhawk	--	888.6	745.8	187.5	6.0	22.3	1,850.2	
Gateway	--	2,557.2	1,479.4	318.3	14.9	1.4	4,371.2	
Waukesha	--	1,843.0	903.1	498.9	19.8	45.3	3,310.1	
Milwaukee	1,551.8	6,389.7	2,751.6	2,561.9	3.4	169.8	13,428.2	
Moraine Park	--	1,736.9	658.2	137.6	0.7	21.4	2,554.8	
Lakeshore	--	1,069.9	702.2	258.8	7.5	7.3	2,045.7	
Fox Valley	--	2,597.8	1,104.7	595.0	14.9	64.6	4,377.0	
Northeast	--	2,335.4	1,134.1	615.0	10.4	92.6	4,187.5	
Mid-State	--	1,006.8	809.6	132.1	3.8	10.8	1,961.1	
North Central	--	1,438.5	808.7	216.8	9.5	8.0	2,481.5	
Nicolet	231.1	293.4	190.5	94.8	9.4	18.0	837.2	
Indianhead	--	1,247.0	1,030.8	453.8	5.1	23.9	2,760.6	
TOTAL FTE STUDENTS	3,464.5	31,446.5	16,003.3	8,263.5	152.9	852.7	60,183.4	
Chippewa Valley	--	5,297	8,869	6,070	2,876 LO	4,156	6,234	7
Western	--	5,424	5,659 LO	5,355	5,804	3,185	5,494 LO	1
Southwest	--	7,150	10,031	5,928	18,057 HI	4,414	8,090	14
Four	3,814 LO	5,758	8,707	4,540 LO	5,532	3,266	5,521	2
Blackhawk	--	6,250	7,702	5,097	2,939	3,769	6,678	10
Gateway	--	5,673	7,720	7,081	7,931	2,101 LO	6,474	8
Waukesha	--	7,402	10,537 HI	7,468	4,820	4,960	8,218	15
Milwaukee	4,415	6,314	7,389	5,670	5,359	4,603	6,169	5
Moraine Park	--	5,619	9,261	7,750	5,363	4,374	6,662	9
Lakeshore	--	5,999	7,475	7,542	5,240	4,428	6,692	11
Fox Valley	--	6,317	7,619	7,650	9,380	3,801	6,801	12
Northeast	--	4,793 LO	8,106	5,888	3,223	3,297	5,814	4
Mid-State	--	5,098	6,621	5,309	6,299	4,125	5,737	3
North Central	--	6,660	8,336	7,441	6,618	4,356	7,267	13
Nicolet	7,813 HI	7,978 HI	10,447	8,252 HI	7,727	6,036 HI	8,482 HI	16
Indianhead	--	5,417	7,872	4,893	5,034	3,953	6,233	6
MEAN COST/FTE	4,348	5,948	7,942	5,984	5,664	3,870	6,362	

Schedule A-6
STATEWIDE 1989-90 ACTUAL COSTS PER FTE BY AID CATEGORY
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	College Parallel	Associate Degree	Vocational	Vocational-Adult	Community Services: Cooperative Services	Community Services: District Services	Total
Instruction[1]	2,575	3,969	5,801	3,950	3,390	1,997	4,344
Agriculture	--	5,730	11,391	7,650	5,517	2,274	8,980
Business	--	3,182	5,245	3,360	3,618	3,353	3,421
Graphics	--	5,616	6,524	5,746	--	2,847	5,567
Home Economics	--	4,666	7,445	3,324	966	2,090	4,386
Industrial	--	6,104	7,131	5,810	1,443	2,278	6,815
Service & Health	--	7,145	7,704	4,929	3,077	--	6,751
Technical	--	6,216	9,082	5,951	3,372	561	6,204
Television	--	4,823	--	15,782	--	--	4,918
General Education	2,575	2,813	3,797	3,163	5,079	1,760	3,076
Instructional Resources	175	191	192	188	218	178	190
Student Services	551	523	523	515	545	516	523
DIRECT COSTS	3,301	4,683	6,516	4,653	4,153	2,691	5,057
Research	20	38	48	40	56	30	40
General Administration	114	176	221	185	235	160	186
General Institutional	275	502	614	533	681	431	523
Physical Plant	638	549	543	573	539	558	556
INDIRECT COSTS	1,047	1,265	1,426	1,331	1,511	1,179	1,305
TOTAL COST	4,348	5,948	7,942	5,984	5,664	3,870	6,362
FTE Enrollment[2]	3,464.5	31,446.5	16,003.3	8,263.5	152.9	852.7	60,183.4
Agriculture	--	369.0	566.1	59.2	5.2	10.1	1,009.6
Business	--	12,320.3	1,646.0	980.5	14.8	1.2	14,962.8
Graphics	--	721.3	154.2	40.8	--	70.0	986.3
Home Economics	--	661.5	422.6	929.6	5.7	205.4	2,224.8
Industrial	--	93.6	4,874.2	895.7	22.0	100.9	5,986.4
Service & Health	--	4,065.2	1,824.3	1,705.2	63.2	--	7,657.9
Technical	--	2,777.6	8.8	143.0	5.8	1.3	2,936.5
Television	--	57.2	--	0.5	--	--	57.7
General Education	3,464.5	10,380.8	6,507.1	3,509.0	36.2	463.8	24,361.4

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each aid category. The costs listed below by instructional division are the costs per FTE for each division within the aid category.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each aid category.

Schedule B-1
COLLEGE PARALLEL 1989-90 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Four	Milwaukee	Nicolet	Statewide Average
Instruction[1]	2,326 LO	2,547	4,584 HI	2,575
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	2,326 LO	2,547	4,584 HI	2,575
Instructional Resources	145	166	461 HI	175
Student Services	494	543	1,026 HI	551
DIRECT COSTS	2,965	3,256	6,071 HI	3,301
Research	16 LO	20	50 HI	20
General Administration	90 LO	117	275 HI	114
General Institutional	208 LO	314	504 HI	275
Physical Plant	535 LO	708	913 HI	638
INDIRECT COSTS	849 LO	1,159	1,742 HI	1,047
TOTAL COSTS	3,814 LO	4,415	7,813 HI	4,348
FTE Enrollment[2]	1,681.6	1,551.8	231.1	3,464.5
Agriculture	--	--	--	--
Business	--	--	--	--
Graphics	--	--	--	--
Home Economics	--	--	--	--
Industrial	--	--	--	--
Service & Health	--	--	--	--
Technical	--	--	--	--
Television	--	--	--	--
General Education	1,681.6	1,551.8	231.1	3,464.5

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-2
ASSOCIATE DEGREE 1989-90 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction[1]	3,528	3,830	4,535	4,090	4,239	3,603	5,042 HI	4,226	3,215	3,908	4,279	3,199 LO	3,315	4,323	4,662	3,821	3,969
Agriculture	4,429	7,779	--	6,078	7,440	4,865	--	4,740	8,598 HI	5,094	5,302	2,910 LO	--	--	--	--	5,730
Business	3,261	2,524 LO	3,603	2,964	3,293	3,086	4,071 HI	3,065	2,901	3,348	3,936	2,713	3,125	3,152	4,013	3,267	3,182
Graphics	--	4,907 LO	--	5,643	--	--	--	5,746	--	--	6,662 HI	--	--	--	--	--	5,616
Home Economics	--	6,121	6,478	4,504	--	3,615	2,957	4,886	7,620 HI	1,843 LO	3,410	2,101	7,440	2,989	--	--	4,666
Industrial	--	1,395 LO	--	--	1,481	4,434	9,804 HI	--	4,584	--	8,408	5,441	--	--	--	7,990	6,104
Service & Health	5,861	6,450	10,085 HI	7,642	5,398	7,019	9,159	8,280	5,217 LO	6,681	5,548	6,302	8,422	8,010	8,735	8,479	7,145
Technical	4,948	8,072	7,457	5,886	10,730 HI	6,322	7,022	5,608	3,874 LO	8,074	7,776	5,253	4,721	8,474	9,458	6,827	6,216
Television	--	11,259 HI	--	--	--	2,390 LO	--	5,977	--	--	--	--	--	--	--	--	4,823
General Education	2,203	2,359	2,896	2,858	3,456	2,675	4,096	3,167	2,288	2,517	3,164	2,125	2,114 LO	2,533	4,232 HI	2,495	2,813
Instructional Resources	219	101 LO	284	145	179	194	262	166	237	252	225	128	146	316	461 HI	163	191
Student Services	382	409	569	494	405	636	752	543	629	350 LO	367	497	640	621	1,026 HI	434	523
DIRECT COSTS	4,129	4,340	5,388	4,729	4,823	4,433	6,056	4,935	4,081	5,510	4,871	3,824 LO	4,101	5,260	6,149 HI	4,418	4,683
Research	64 HI	48	52	26	41	52	43	30	34	30	44	9 LO	31	54	55	53	38
General Administration	156	170	315	141	360 HI	68 LO	184	176	331	209	158	105	184	293	304	122	176
General Institutional	493	457	816 HI	327	478	576	563	467	690	765	702	443	333	508	557	289 LO	502
Physical Plant	455	409 LO	579	535	548	544	556	708	483	485	542	412	449	545	913 HI	535	549
INDIRECT COSTS	1,168	1,084	1,762	1,029	1,427	1,240	1,346	1,379	1,538	1,489	1,446	969 LO	997	1,400	1,829 HI	999	1,265
TOTAL COSTS	5,297	5,424	7,150	5,758	6,250	5,673	7,402	6,314	5,619	5,999	6,317	4,793 LO	5,098	6,660	7,978 HI	5,417	5,948
FTE Enrollment[2]	1,980.4	1,831.4	454.6	3,777.9	888.6	2,557.2	1,843.0	6,389.7	1,736.9	1,069.9	2,597.8	2,335.4	1,004.8	1,438.5	293.4	1,247.0	31,446.5
Agriculture	6.6	19.4	--	89.3	24.0	34.9	--	62.8	19.7	29.0	77.7	5.6	--	--	--	--	369.0
Business	712.0	626.7	193.1	1,678.3	281.7	1,023.0	787.3	2,114.4	684.9	460.0	920.7	1,037.1	433.9	510.2	178.6	678.4	12,320.3
Graphics	--	116.7	--	242.8	--	--	--	330.2	--	--	31.6	--	--	--	--	--	721.3
Home Economics	--	45.2	26.7	152.3	--	72.8	15.6	149.7	30.1	2.3	135.5	1.5	27.5	2.3	--	--	661.5
Industrial	--	0.6	--	--	3.4	32.6	5.2	--	2.8	--	15.2	15.9	--	--	--	17.9	93.6
Service & Health	358.1	345.3	45.4	546.9	158.9	247.8	182.8	893.8	160.7	114.5	364.9	275.7	29.3	215.9	27.1	98.1	4,065.2
Technical	198.9	101.6	40.9	213.4	47.2	186.1	282.4	456.3	270.4	99.9	200.9	220.2	167.5	181.0	8.3	102.6	2,777.6
Television	--	2.9	--	--	--	22.7	--	31.6	--	--	--	--	--	--	--	--	57.2
General Education	704.8	573.0	148.5	854.9	373.4	937.3	569.7	2,350.9	568.3	364.2	851.3	779.4	346.6	529.1	79.4	350.0	10,380.8

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-3

VOCATIONAL 1989-90 ACTUAL COSTS PER FTE BY DISTRICT

(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction[1]	6,794	4,051 LO	7,048	6,822	5,626	5,515	7,994 HI	5,200	6,352	5,309	5,495	6,320	4,672	5,859	6,749	6,136	5,801
Agriculture	9,955	9,549	8,380	11,730	11,636	13,070	--	7,004 LO	12,984	10,513	10,733	16,819	19,858 HI	11,544	--	14,932	11,391
Business	5,100	3,279 LO	4,737	5,233	4,196	3,208	8,707	5,203	5,817	5,567	8,753 HI	6,474	4,657	4,551	7,715	5,145	5,245
Graphics	--	8,776 HI	--	7,256	--	--	--	6,129	--	6,079	5,786 LO	--	--	6,700	--	--	6,524
Home Economics	6,458	6,988	16,302	12,626	5,431	--	6,616	6,020	10,496	5,085 LO	6,556	6,980	7,168	--	17,754 HI	10,125	7,445
Industrial	6,985	6,598	7,265	7,451	6,250	8,184	9,036	6,323	7,104	9,085	7,272	6,966	7,507	7,503	14,653 HI	5,930 LO	7,131
Service & Health	6,740	6,054	7,573	7,561	4,025 LO	7,901	10,045 HI	9,844	6,878	7,744	5,756	7,657	7,548	6,715	7,024	5,713	7,704
Technical	13,727 HI	--	--	--	--	--	--	--	--	--	--	8,630	--	--	--	1,838 LO	9,082
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	6,501 HI	2,210	5,493	4,128	5,243	4,013	6,458	2,653	4,002	3,439	3,665	4,266	2,198 LO	4,476	3,220	5,409	3,797
Instructional Resources	219	101 LO	284	145	179	194	262	166	237	252	225	128	146	316	461 HI	163	192
Student Services	382	409	568	494	405	636	752	543	629	350 LO	367	497	640	621	1,026 HI	434	523
DIRECT COSTS	7,395	4,561 LO	7,900	7,461	6,210	6,345	9,008 HI	5,909	7,216	5,911	6,087	6,945	5,458	6,796	8,236	6,733	6,516
Research	91 HI	49	68	37	44	62	53	35	51	32	48	13 LO	40	63	78	69	68
General Administration	224	174	413	203	387	82 LO	226	200	490 HI	225	173	141	240	341	431	159	221
General Institutional	704	466	1,071 HI	471	513	687	694	537	1,019	822	769	595	434	591	789	376 LO	614
Physical Plant	455	409 LO	579	535	548	544	556	708	483	485	542	412	449	545	913 HI	535	543
INDIRECT COSTS	1,474	1,098 LO	2,131	1,246	1,492	1,375	1,529	1,480	2,043	1,564	1,532	1,161	1,163	1,540	2,211 HI	1,139	1,426
TOTAL COSTS	8,869	5,659 LO	10,031	8,707	7,702	7,720	10,537 HI	7,389	9,261	7,475	7,619	8,106	6,621	8,336	10,447	7,872	7,942
FTE Enrollment[2]	798.2	1,278.9	451.0	1,156.5	745.8	1,479.4	903.1	2,751.6	658.2	702.2	1,104.7	1,134.1	809.6	808.7	190.5	1,030.8	16,003.3
Agriculture	58.1	50.5	76.4	67.7	38.7	14.9	--	12.6	28.2	24.3	50.2	25.5	13.0	61.9	--	44.1	566.1
Business	131.5	151.8	61.9	156.4	76.1	127.1	44.8	230.3	51.4	34.9	57.9	128.2	108.3	97.5	15.3	172.6	1,646.0
Graphics	--	9.9	--	24.3	--	--	--	42.3	--	15.5	30.1	--	--	32.1	--	--	154.2
Home Economics	41.4	12.1	15.7	0.2	18.6	--	35.4	131.4	45.7	32.7	15.6	23.9	12.8	--	7.6	29.5	422.6
Industrial	390.9	298.2	96.9	447.5	202.7	328.1	310.7	965.6	210.8	117.5	315.1	428.2	153.8	169.2	33.1	405.9	4,874.2
Service & Health	59.9	101.4	104.6	251.3	73.2	145.7	133.7	310.5	86.7	71.6	61.0	141.9	117.3	40.0	30.1	95.4	1,824.3
Technical	2.2	--	--	--	--	--	--	--	--	--	--	5.5	--	--	--	1.1	8.8
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	114.2	655.0	95.5	209.1	336.5	863.6	378.5	1,058.9	235.4	405.7	574.8	380.9	404.4	408.0	104.4	282.2	6,507.1

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

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Schedule B-4
VOCATIONAL-ADULT 1989-90 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction[1]	4,285	3,553	3,122	2,911 LO	3,118	4,802	4,962	3,660	4,868	5,111	5,471 HI	4,084	3,140	4,885	4,602	3,204	3,950
Agriculture	10,288	2,401	2,254	9,769	6,432	--	2,650	6,618	1,297 LO	5,282	3,991	3,031	2,068	18,511 HI	1,440	12,179	7,650
Business	4,132	3,135	2,024	2,979	2,701	3,262	3,184	4,560 HI	1,975	3,494	3,794	3,499	2,419	3,438	1,735 LO	2,539	3,360
Graphics	1,977	2,531	--	--	1,114 LO	--	2,435	6,258	--	5,404	9,242 HI	2,183	--	7,428	--	2,950	5,746
Home Economics	2,905	2,200	6,163 HI	2,095	1,528 LO	2,694	3,987	3,511	2,450	3,028	4,564	4,183	2,137	4,474	2,683	3,277	3,324
Industrial	4,557	3,697	4,493	7,125	3,692	5,746	5,947	6,118	2,865 LO	3,763	7,280	5,132	4,530	9,484 HI	3,510	4,495	5,810
Service & Health	3,952	4,447	2,909 LO	3,506	3,645	5,564	6,915	7,370	6,408	9,228 HI	4,607	3,851	3,454	4,108	6,505	3,601	4,929
Technical	1,106 LO	1,367	--	--	--	3,557	6,975	6,903	6,100	6,316	9,617 HI	6,908	2,988	1,652	--	3,000	5,951
Television	--	--	--	--	--	--	--	15,782	--	--	--	--	--	--	--	--	15,782
General Education	4,481	3,207	2,879	2,492	2,836	5,761	3,807	2,898	6,508	2,305 LO	7,648 HI	2,807	2,817	3,065	6,486	2,454	3,163
Instructional Resources	219	101 LO	284	145	179	194	262	166	237	252	225	128	146	316	461 HI	163	188
Student Services	382	409	568	494	405	636	752	543	628	350 LO	367	497	640	621	1,026 HI	435	515
DIRECT COSTS	4,886	4,063	3,974	3,550 LO	3,702	5,632	5,976	4,369	5,733	5,713	6,063	4,709	3,926	5,822	6,069 HI	3,802	4,653
Research	65	62	60	24	39	67	51	27	50	40	50	13 LO	52	68	75 HI	63	40
General Administration	160	223	366	130	347	89 LO	218	154	482 HI	280	183	145	314	368	415	147	185
General Institutional	504	598	949	301 LO	461	749	667	413	1,002	1,024 HI	812	609	568	638	760	346	533
Physical Plant	455	409 LO	579	535	548	544	556	707	483	485	542	412	449	545	913 HI	535	573
INDIRECT COSTS	1,184	1,292	1,954	990 LO	1,395	1,449	1,492	1,301	2,017	1,829	1,587	1,179	1,383	1,619	2,163 HI	1,091	1,331
TOTAL COSTS	6,070	5,355	5,928	4,540 LO	5,097	7,081	7,468	5,670	7,750	7,542	7,650	5,888	5,309	7,441	8,252 HI	4,893	5,984
FTE Enrollment[2]	708.4	243.5	174.2	1,066.9	187.5	318.3	498.9	2,561.9	137.6	258.8	595.0	615.0	132.1	216.8	94.8	453.8	8,263.5
Agriculture	5.3	5.0	1.0	1.8	3.4	--	0.4	12.0	0.7	0.9	9.4	4.8	0.5	5.6	0.1	8.3	39.2
Business	133.6	36.6	20.8	127.9	54.1	64.6	84.7	72.9	14.2	45.4	93.7	97.6	23.1	29.6	4.3	77.4	980.5
Graphics	0.5	2.2	--	--	0.1	--	5.8	22.1	--	0.2	6.9	0.6	--	0.5	--	1.9	40.8
Home Economics	26.2	43.4	15.6	108.6	14.5	31.8	116.5	227.2	34.0	29.4	72.5	58.7	18.9	21.5	39.5	71.3	929.6
Industrial	39.6	33.1	4.5	45.5	32.4	58.9	86.1	198.5	4.0	32.7	123.2	148.2	17.6	36.6	2.9	31.9	895.7
Service & Health	142.3	96.7	67.7	201.2	48.8	81.5	130.1	184.7	49.1	67.9	219.2	162.3	54.5	49.3	38.0	111.9	1,705.2
Technical	2.4	0.1	--	--	--	13.3	8.8	25.3	0.1	32.4	12.5	29.8	2.0	16.2	--	0.1	143.0
Television	--	--	--	--	--	--	--	0.5	--	--	--	--	--	--	--	--	0.5
General Education	358.5	26.4	64.6	581.9	34.2	68.2	66.5	1,818.7	35.5	49.9	57.6	113.0	15.5	57.5	10.0	151.0	3,509.0

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-5
COOPERATIVE SERVICES 1989-90 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley[1]	Western[1]	Southwest	Four[1]	Blackhawk[1]	Gateway[1]	Waukesha[1]	Milwaukee	Moraine Park[1]	Lakeshore[1]	Fox Valley	Northeast[1]	Mid-State[1]	North Central	Nicolet	Indianhead[1]	Statewide Average
Instruction[2]	980	3,803	15,721 HI	3,569	833 LO	5,565	2,281	3,475	2,104	2,626	7,285	1,263	4,246	4,040	3,866	3,292	3,390
Agriculture	--	--	--	9,688 HI	--	--	--	--	--	--	2,040 LO	--	--	--	--	--	5,517
Business	3,567	--	--	567 LO	--	--	6,729	--	--	--	6,429	--	6,557	14,616 HI	--	--	3,618
Graphics	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Home Economics	--	--	--	--	--	--	32,338 HI	--	--	--	4,688	--	--	836	--	505 LO	966
Industrial	78 LO	--	--	1,487	3,815	--	4,002	--	--	172	7,196 HI	442	--	--	--	--	1,643
Service & Health	381 LO	4,115	--	4,908	987	3,236	1,010	--	6,600 HI	4,017	3,732	2,213	3,205	3,724	3,557	6,091	3,077
Technical	--	--	--	--	--	--	3,923	--	--	5,222 HI	--	1,386 LO	--	3,786	--	--	3,372
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	809 LO	--	15,721	3,088	--	13,062	2,109	3,475	--	--	13,104	--	3,698	2,235	6,329	18,634 HI	5,079
Instructional Resources	220	100 LO	282	146	177	194	261	167	233	250	225	128	147	316	461 HI	164	218
Student Services	383	409	564	497	402	635	748	548	617	348 LO	367	495	642	621	1,026 HI	438	545
DIRECT COSTS	1,583	4,312	16,567 HI	4,212	1,412 LO	6,394	5,290	4,190	2,954	3,224	7,877	1,866	5,035	4,977	5,353	3,894	4,153
Research	75	77	39	41	45	74	53	20	64	46	46	16 LO	46	69	88 HI	68	56
General Administration	184	273	245	223	403	98 LO	227	118	607 HI	319	168	175	273	376	485	158	235
General Institutional	578	733	633	518	535	821	697	317 LO	1,264 HI	1,169	747	736	496	651	888	374	681
Physical Plant	456	409 LO	573	538	544	544	553	714	474	482	542	410	451	545	913 HI	540	539
INDIRECT COSTS	1,293	1,492	1,490	1,320	1,527	1,537	1,530	1,169	2,409 HI	2,016	1,503	1,337	1,266	1,641	2,374	1,140 LO	1,511
TOTAL COSTS	2,876 LO	5,804	18,057 HI	5,532	2,939	7,931	6,820	5,359	5,363	5,240	9,380	3,223	6,299	6,618	7,727	5,034	5,664
FTE Enrollment[3]	20.1	5.6	0.3	21.5	6.0	14.9	19.8	3.4	0.7	7.5	14.9	10.4	3.8	9.5	9.4	5.1	152.9
Agriculture	0.2	--	--	2.7	0.7	--	0.2	--	--	--	1.4	--	--	--	--	--	5.2
Business	3.2	--	--	2.2	1.5	1.1	0.7	--	--	0.8	2.3	--	1.4	0.8	--	0.8	14.8
Graphics	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Home Economics	--	--	--	0.1	--	0.2	0.1	--	--	1.7	0.2	--	--	1.1	--	2.3	5.7
Industrial	3.8	0.4	--	8.1	0.9	0.1	1.5	--	0.5	0.7	1.1	4.4	0.3	--	--	0.2	22.0
Service & Health	5.6	5.2	--	6.1	1.6	9.5	7.0	--	0.2	2.6	5.1	3.8	1.5	5.2	8.4	1.4	63.2
Technical	--	--	--	--	0.1	0.0	1.6	--	--	1.7	--	2.0	--	0.4	--	--	5.8
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	7.3	--	0.3	2.3	1.2	4.0	8.7	3.4	--	--	4.8	0.2	0.6	2.0	1.0	0.4	36.2

[1]These 11 districts reported no instructional costs for various FTE's in this aid category.

[2]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[3]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-6
DISTRICT SERVICES 1989-90 ACTUAL COSTS PER FTE BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Four	Blackhawk	Gateway[1]	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction[2]	2,316	1,663	1,956	1,696	1,920	--	2,649	2,490	1,596 LO	2,312	1,817	1,703	2,221	2,107	2,706 HI	2,285	1,997
Agriculture	1,489	876 LO	1,400	3,870	--	--	1,930	--	--	2,255	1,595	2,234	--	8,700 HI	--	2,945	2,274
Business	--	--	1,471	--	--	--	--	--	1,425 LO	--	--	1,425	--	--	--	6,757 HI	3,353
Graphics	1,876	1,926	2,657	--	789 LO	--	3,020	3,224	1,012	--	1,575	1,447	--	--	1,449	3,766 HI	2,847
Home Economics	2,696	2,005	3,230	1,988	1,323 LO	--	3,962	1,905	1,529	2,604	1,805	2,943	2,923	4,963 HI	2,644	2,977	2,090
Industrial	2,658	2,325	--	1,907	2,199	--	2,649	2,423	2,230	2,777	2,512	1,920	2,570	959 LO	5,731 HI	2,269	2,278
Service & Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Technical	--	--	--	--	--	--	--	--	--	--	--	561	--	--	--	--	561
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	2,106	1,612	1,859	1,512	2,521	--	2,268	2,471	1,325	1,461	1,618	1,566	1,785	1,239 LO	2,562 HI	1,661	1,760
Instructional Resources	219	101 LO	283	145	179	206	262	166	238	251	224	129	146	316	461 HI	163	178
Student Services	382	409	567	494	405	676	752	544	630	349 LO	367	498	641	621	1,026 HI	435	516
DIRECT COSTS	2,917	2,175	2,806	2,335	2,504	882 LO	3,663	3,200	2,464	2,912	2,406	2,330	3,008	3,044	4,193 HI	2,883	2,491
Research	70 HI	43	45	21	33	48	40	31	46	31	41	9 LO	37	48	56	61	30
General Administration	172	152	274	113	294	63 LO	172	180	448 HI	215	149	105	224	263	309	141	160
General Institutional	542	408	711	262 LO	390	529	529	483	932 HI	786	661	441	406	456	565	333	431
Physical Plant	455	409 LO	578	535	548	579	556	709	484	484	542	412	450	545	913 HI	535	558
INDIRECT COSTS	1,239	1,012	1,608	931 LO	1,265	1,219	1,297	1,403	1,910 HI	1,516	1,393	967	1,117	1,312	1,843	1,070	1,179
TOTAL COSTS	4,156	3,185	4,414	3,266	3,769	2,101 LO	4,960	4,603	4,374	4,428	3,801	3,297	4,125	4,356	6,036 HI	3,953	3,670
FTE Enrollment[3]	31.1	21.8	19.9	294.5	22.3	1.4	45.3	169.8	21.4	7.3	64.6	92.6	10.8	8.0	18.0	23.9	852.7
Agriculture	1.0	1.5	0.2	2.0	--	--	0.8	--	--	0.5	0.6	2.8	--	0.1	--	0.6	10.1
Business	--	--	0.1	--	--	--	--	--	0.4	--	--	0.3	--	--	--	0.4	1.2
Graphics	7.2	1.0	0.2	--	1.7	--	10.8	43.4	1.5	--	1.6	1.3	--	--	0.5	0.8	70.0
Home Economics	7.7	4.3	1.5	80.1	8.2	--	3.4	50.6	4.9	4.3	22.9	6.3	2.8	1.8	0.7	5.9	205.4
Industrial	7.7	0.4	--	28.9	1.8	--	9.6	18.6	5.8	0.7	9.7	10.0	1.9	0.7	1.0	4.1	100.9
Service & Health	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
Technical	--	--	--	--	--	--	--	--	--	--	--	1.3	--	--	--	--	1.3
Television	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--	--
General Education	7.5	14.6	17.9	183.5	10.6	1.4	20.7	57.2	8.8	1.8	29.8	70.6	6.1	5.4	15.8	12.1	463.8

[1]Gateway reported no instructional costs for 1.41 general education FTE's.

[2]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[3]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule B-7
TOTAL 1989-90 ACTUAL COSTS PER FTE BY DISTRICT
Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

	Chippewa Valley	Western	Southwest	Four	Blackhawk	Gateway	Waukesha	Milwaukee	Moraine Park	Lakeshore	Fox Valley	Northeast	Mid-State	North Central	Nicolet	Indianhead	Statewide Average
Instruction[1]	4,391	3,880	5,298	3,868	4,646	4,343	5,786 HI	4,101	4,099	4,530	4,722	4,136	3,859 LO	4,864	5,058	4,570	4,344
Agriculture	9,310	8,456	8,282	8,492	9,734	7,314	1,890	5,324	11,035	7,478	7,121	12,026	19,197 HI	12,123	1,440 LO	14,361	8,980
Business	3,628	2,692 LO	3,737	3,143	3,370	3,315	4,218	3,314	3,082	3,499	4,188	3,155	3,398	3,394	4,250 HI	3,553	3,421
Graphics	1,882	5,139	2,657	5,790	813 LO	--	2,816	5,559	1,012	6,069	6,420	1,677	--	6,712 HI	1,449	3,187	5,567
Home Economics	4,838	4,431	8,383 HI	3,151 LO	3,244	3,328	4,450	4,324	6,971	3,849	3,800	4,801	5,558	4,236	5,087	5,053	4,386
Industrial	6,634	6,287	7,141	7,030	5,800 LO	7,549	8,234	6,227	6,855	7,868	7,211	6,348	7,139	7,831	13,540 HI	5,876	6,815
Service & Health	5,419	6,002	6,646	6,777	4,714 LO	6,965	8,651 HI	8,509	5,901	7,624	5,236	5,924	6,541	7,152	7,001	5,828	6,751
Technical	4,998	8,068	7,457	5,886	10,721 HI	6,138	7,004	5,676	3,875 LO	7,613	7,884	5,462	4,700	7,906	9,458	6,773	6,204
Television	--	11,259 HI	--	--	--	2,390 LO	--	6,130	--	--	--	--	--	--	--	--	4,918
General Education	3,290	2,291	3,608	2,548	4,205	3,424	4,881 HI	2,870	2,930	2,957	3,525	2,759	2,171 LO	3,347	4,173	3,316	3,076
Instructional Resources	219	101 LO	284	145	179	194	262	166	237	252	225	128	146	316	461 HI	163	190
Student Services	382	409	568	494	405	636	752	543	629	350 LO	367	497	640	621	1,026 HI	434	523
DIRECT COSTS	4,992	4,390 LO	6,150	4,507	5,230	5,173	6,800 HI	4,810	4,965	5,132	5,314	4,761	4,645	5,801	6,545	5,167	5,057
Research	70 HI	49	59	25	42	56	47	29	39	32	46	11 LO	36	58	62	60	40
General Administration	173	175	362	137	369	74 LO	200	169	381 HI	224	165	121	216	316	340	140	186
General Institutional	544	471	940 HI	317 LO	489	627	615	453	794	819	734	509	391	547	622	331	523
Physical Plant	455	409 LO	579	535	548	544	556	708	483	485	542	412	449	545	913 HI	535	556
INDIRECT COSTS	1,242	1,104	1,940 HI	1,014 LO	1,448	1,301	1,418	1,359	1,697	1,560	1,487	1,053	1,092	1,466	1,937	1,066	1,305
TOTAL COSTS	6,234	5,494 LO	8,090	5,521	6,678	6,474	8,218	6,169	6,662	6,692	6,801	5,814	5,737	7,267	8,482 HI	6,233	6,362
FTE Enrollment[2]	3,538.2	3,381.2	1,100.0	7,998.9	1,850.2	4,371.2	3,310.1	13,428.2	2,554.8	2,045.7	4,377.0	4,187.5	1,961.1	2,481.5	837.2	2,760.6	60,183.4
Agriculture	71.2	76.5	77.6	163.6	66.8	49.8	1.4	87.4	48.6	54.7	139.3	38.8	13.5	67.6	0.1	53.0	1,009.9
Business	980.3	815.1	275.9	1,964.8	413.4	1,215.7	917.5	2,417.6	750.8	541.0	1,074.6	1,263.1	566.7	638.1	198.1	929.7	14,962.4
Graphics	7.7	129.8	0.2	267.1	1.9	--	16.6	438.0	1.5	15.8	70.1	1.9	--	32.7	0.5	2.7	986.5
Home Economics	75.4	104.9	59.4	341.3	41.2	104.8	171.0	559.0	114.8	70.3	246.7	90.5	62.1	26.7	47.8	109.0	2,224.9
Industrial	441.9	332.7	101.5	529.9	241.1	419.8	413.1	1,182.7	223.9	151.6	464.3	606.8	173.5	206.6	36.9	460.0	5,986.3
Service & Health	566.0	548.6	217.7	1,005.5	282.6	486.5	453.6	1,389.0	296.7	256.6	650.3	583.6	202.6	310.3	103.7	306.7	7,658.0
Technical	203.4	101.7	40.9	213.4	47.3	199.4	292.7	481.5	270.6	134.1	213.4	258.8	169.5	197.6	8.3	103.7	2,936.3
Television	--	2.9	--	--	--	22.7	--	32.1	--	--	--	--	--	--	--	--	57.7
General Education	1,192.3	1,269.0	326.8	3,513.3	755.9	1,874.5	1,044.2	6,840.9	847.9	821.6	1,518.3	1,344.0	773.2	1,001.9	441.8	795.8	24,361.4

[1]The cost per full-time equivalent (FTE) student displayed on this line is the weighted cost per FTE for each district. The costs listed below by instructional division are the costs per FTE for each division within the district.

[2]The FTE counts for the instructional divisions, listed below, are summed to provide the total FTE enrollment on this line for each district.

Schedule C-1
ACTUAL 1989-90 AGRICULTURE DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	6.6	58.1	5.3	0.2	1.0	71.2	7.1%	$ 854,076	7.1%
Western	19.4	50.5	5.0	--	1.6	76.5	7.6	834,969	7.0
Southwest	--	76.4	1.0	--	0.2	77.6	7.7	918,667	7.7
Four	89.3	67.8	1.8	2.7	2.0	163.6	16.2	1,756,662	14.7
Blackhawk	24.0	38.7	3.4	0.7	--	66.8	6.6	854,161	7.1
Gateway	34.9	14.9	--	--	--	49.8	4.9	496,813	4.2
Waukesha	--	--	0.4	0.2	0.8	1.4	0.1	4,915	0.0
Milwaukee	62.8	12.6	12.0	--	--	87.4	8.7	663,161	5.5
Moraine Park	19.7	28.2	0.7	--	--	48.6	4.8	762,193	6.4
Lakeshore	29.0	24.3	0.9	--	0.5	54.7	5.4	565,470	4.7
Fox Valley	77.8	50.2	9.4	1.4	0.5	139.3	13.8	1,344,485	11.3
Northeast	5.6	25.5	4.9	--	2.8	38.8	3.8	580,409	4.9
Mid-State	--	13.0	0.5	--	--	13.5	1.3	318,367	2.7
North Central	--	61.9	5.6	--	0.1	67.6	6.7	1,074,186	9.0
Nicolet	--	--	0.1	--	--	0.1	0.0	205	0.0
Indianhead	--	44.1	8.3	--	0.6	53.0	5.3	915,639	7.7
TOTAL	369.1	566.2	59.3	5.2	10.1	1,009.9	100.0%	$11,944,378	100.0%
PERCENT OF TOTAL	36.6%	56.0%	5.9%	0.5%	1.0%	100.0%			

Associate Degree	$3,077,514					
Vocational		$8,158,299				
Vocational-Adult			$617,216			
Cooperative Services				$42,006		
District Services					$49,343	
PERCENT OF COST	25.8%	68.3%	5.2%	0.3%	0.4%	100.0%

Schedule C-2
ACTUAL 1989-90 BUSINESS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	712.0	131.4	133.7	3.2	--	980.3	6.6%	$ 5,225,962	6.6%
Western	626.7	151.8	36.6	--	--	815.1	5.5	3,333,887	4.2
Southwest	193.1	61.9	20.8	--	0.1	275.9	1.8	1,690,668	2.2
Four	1,678.3	156.4	127.9	2.2	--	1,964.8	13.1	9,247,990	11.8
Blackhawk	281.7	76.1	54.2	1.4	--	413.4	2.8	2,127,702	2.7
Gateway	1,023.0	127.0	64.6	1.1	--	1,215.7	8.1	6,389,499	8.1
Waukesha	787.3	44.8	84.7	0.7	--	917.5	6.1	5,887,714	7.5
Milwaukee	2,114.4	230.3	72.9	--	--	2,417.6	16.2	12,698,987	16.1
Moraine Park	684.9	51.3	14.2	--	0.4	750.8	5.0	4,009,515	5.1
Lakeshore	460.0	34.8	45.4	0.8	--	541.0	3.6	2,920,501	3.7
Fox Valley	920.7	57.9	93.7	2.3	--	1,074.6	7.2	6,627,807	8.4
Northeast	1,037.0	128.2	97.6	--	0.3	1,263.1	8.4	5,912,307	7.5
Mid-State	433.9	108.3	23.1	1.4	--	566.7	3.8	2,941,414	3.7
North Central	510.2	97.5	29.6	0.8	--	638.1	4.3	3,516,087	4.5
Nicolet	178.5	15.3	4.3	--	--	198.1	1.3	1,479,581	1.9
Indianhead	678.4	172.6	77.4	0.8	0.5	929.7	6.2	4,736,430	6.0
TOTAL	12,320.1	1,645.6	980.7	14.7	1.3	14,962.4	100.0%	$78,746,051	100.0%
PERCENT OF TOTAL	82.3%	11.0%	6.6%	0.1%	0.0%	100.0%			

Associate Degree	$62,001,677					
Vocational		$11,596,868				
Vocational-Adult			$5,061,628			
Cooperative Services				$79,512		
District Services					$6,366	
PERCENT OF COST	78.8%	14.7%	6.4%	0.1%	0.0%	100.0%

Schedule C-3
ACTUAL 1989-90 GRAPHICS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	--	0.5	--	7.2	7.7	0.8%	$ 25,216	0.3%
Western	116.7	9.9	2.2	--	1.0	129.8	13.2	905,508	11.9
Southwest	--	--	--	--	0.2	0.2	0.0	680	0.0
Four	242.8	24.3	--	--	--	267.1	27.1	2,052,329	27.0
Blackhawk	--	--	0.1	--	1.8	1.9	0.2	3,955	0.1
Gateway	--	--	--	--	--	--	--	--	--
Waukesha	--	--	5.8	--	10.8	16.6	1.7	79,477	1.0
Milwaukee	330.2	42.3	22.1	--	43.4	438.0	44.4	3,442,955	45.3
Moraine Park	--	--	--	--	1.5	1.5	0.1	3,937	0.0
Lakeshore	--	15.6	0.2	--	--	15.8	1.6	135,190	1.8
Fox Valley	31.6	30.1	6.8	--	1.6	70.1	7.1	619,376	8.2
Northeast	--	--	0.6	--	1.3	1.9	0.2	5,930	0.1
Mid-State	--	--	--	--	--	--	--	--	--
North Central	--	32.1	0.6	--	--	32.7	3.3	308,447	4.1
Nicolet	--	--	--	--	0.5	0.5	0.0	1,937	0.0
Indianhead	--	--	1.9	--	0.8	2.7	0.3	12,600	0.2
TOTAL	721.3	154.3	40.8	--	70.1	986.5	100.0%	$7,597,537	100.0%
PERCENT OF TOTAL	73.1%	15.7%	4.1%	--	7.1%	100.0%			

Associate Degree	$5,560,476					
Vocational		$1,367,484				
Vocational-Adult			$323,812			
Cooperative Services				--		
District Services					$345,765	
PERCENT OF COST	73.2%	18.0%	4.3%	--	4.5%	100.0%

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Schedule C-4
ACTUAL 1989-90 HOME ECONOMICS DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	41.5	26.2	--	7.7	75.4	3.4%	$ 510,365	3.5%
Western	45.2	12.1	43.3	--	4.3	104.9	4.7	646,376	4.5
Southwest	26.7	15.7	15.6	--	1.4	59.4	2.7	712,297	4.9
Four	152.3	0.2	108.6	0.1	80.1	341.3	15.3	1,610,398	11.2
Blackhawk	--	18.6	14.4	--	8.2	41.2	1.8	205,660	1.4
Gateway	72.8	--	31.8	0.2	--	104.8	4.7	554,443	3.8
Waukesha	15.6	35.4	116.5	0.1	3.4	171.0	7.7	1,146,670	8.0
Milwaukee	149.7	131.4	227.3	--	50.6	559.0	25.1	3,593,336	25.0
Moraine Park	30.1	45.7	34.0	--	5.0	114.8	5.2	1,193,578	8.3
Lakeshore	2.3	32.7	29.4	1.6	4.3	70.3	3.2	414,248	2.9
Fox Valley	135.5	15.6	72.5	0.2	22.9	246.7	11.1	1,400,209	9.7
Northeast	1.5	23.9	58.7	--	6.4	90.5	4.1	598,990	4.2
Mid-State	27.5	12.8	18.9	--	2.9	62.1	2.8	482,799	3.4
North Central	2.3	--	21.5	1.1	1.8	26.7	1.2	175,260	1.2
Nicolet	--	7.6	39.5	--	0.7	47.8	2.1	406,200	2.8
Indianhead	--	29.5	71.3	2.3	5.9	109.0	4.9	742,449	5.2
TOTAL	661.5	422.7	929.5	5.6	205.6	2,224.9	100.0%	$14,393,278	100.0%
PERCENT OF TOTAL	29.7%	19.0%	41.8%	0.3%	9.2%	100.0%			

Associate Degree	$4,424,590					
Vocational		$4,095,122				
Vocational-Adult			$5,042,482			
Cooperative Services				$16,201		
District Services					$814,883	
PERCENT OF COST	30.7%	28.5%	35.0%	0.1%	5.7%	100.0%

Schedule C-5
ACTUAL 1989-90 INDUSTRIAL DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	390.8	39.6	3.8	7.7	441.9	7.4%	$ 3,929,515	7.1%
Western	0.6	298.2	33.1	0.4	0.4	332.7	5.6	2,770,558	5.0
Southwest	--	96.9	4.6	--	--	101.5	1.7	1,055,781	1.9
Four	--	447.5	45.5	8.0	28.9	529.9	8.9	4,814,980	8.7
Blackhawk	3.4	202.6	32.4	0.9	1.8	241.1	4.0	1,941,101	3.5
Gateway	32.7	328.1	58.9	0.1	--	419.8	7.0	4,309,327	7.8
Waukesha	5.2	310.7	86.1	1.5	9.6	413.1	6.9	4,556,449	8.2
Milwaukee	--	965.6	198.5	--	18.6	1,182.7	19.8	10,217,160	18.5
Moraine Park	2.8	210.8	4.0	0.5	5.8	223.9	3.7	2,299,298	4.2
Lakeshore	--	117.5	32.7	0.7	0.7	151.6	2.5	1,637,364	3.0
Fox Valley	15.2	315.1	123.2	1.1	9.7	464.3	7.8	4,546,283	8.2
Northeast	15.9	428.3	148.2	4.4	10.0	606.8	10.1	5,085,088	9.2
Mid-State	--	153.8	17.5	0.3	1.9	173.5	2.9	1,666,850	3.0
North Central	--	169.2	36.7	--	0.7	206.6	3.4	2,230,145	4.0
Nicolet	--	33.0	2.9	--	1.0	36.9	0.6	693,726	1.3
Indianhead	17.9	406.0	31.9	0.2	4.0	460.0	7.7	3,535,767	6.4
TOTAL	93.7	4,874.1	895.8	21.9	100.8	5,986.3	100.0%	$55,289,392	100.0%
PERCENT OF TOTAL	1.6%	81.4%	14.9%	0.4%	1.7%	100.0%			

Associate Degree	$797,094					
Vocational		$46,566,381				
Vocational-Adult			$7,376,125			
Cooperative Services				$80,097		
District Services					$469,695	
PERCENT OF COST	1.4%	84.2%	13.3%	0.2%	0.9%	100.0%

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Schedule C-6
ACTUAL 1989-90 SERVICE AND HEALTH DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	358.1	59.9	142.3	5.7	--	566.0	7.4%	$ 4,220,643	6.0%
Western	345.3	101.5	96.7	5.1	--	548.6	7.2	4,389,292	6.3
Southwest	45.4	104.5	67.8	--	--	217.7	2.8	2,129,675	3.0
Four	546.9	251.3	201.2	6.1	--	1,005.5	13.1	8,837,824	12.6
Blackhawk	159.0	73.2	48.8	1.6	--	282.6	3.7	1,909,010	2.7
Gateway	247.8	145.7	81.5	9.5	--	484.5	6.3	4,626,508	6.6
Waukesha	182.8	133.7	130.1	7.0	--	453.6	5.9	5,224,823	7.4
Milwaukee	893.8	310.5	184.7	--	--	1,389.0	18.1	15,686,481	22.3
Moraine Park	160.7	86.7	49.1	0.2	--	296.7	3.9	2,669,765	3.8
Lakeshore	114.5	71.6	67.9	2.6	--	256.6	3.4	2,716,048	3.9
Fox Valley	364.9	61.1	219.2	5.1	--	650.3	8.5	4,819,356	6.9
Northeast	275.6	141.9	162.3	3.8	--	583.6	7.6	4,597,545	6.5
Mid-State	29.3	117.3	54.5	1.5	--	202.6	2.6	1,805,903	2.6
North Central	215.9	40.0	49.2	5.2	--	310.3	4.1	3,101,469	4.4
Nicolet	27.1	30.1	38.1	8.4	--	103.7	1.4	1,134,121	1.6
Indianhead	98.1	95.4	111.9	1.3	--	306.7	4.0	2,351,474	3.4
TOTAL	4,065.2	1,824.4	1,705.3	63.1	--	7,658.0	100.0%	$70,219,937	100.0%
PERCENT OF TOTAL	53.1%	23.8%	22.3%	0.8%	--	100.0%			

Associate Degree	$38,824,877					
Vocational		$18,563,179				
Vocational-Adult			$12,474,963			
Cooperative Services				$356,918		
District Services					--	
PERCENT OF COST	55.3%	26.4%	17.8%	0.5%	--	100.0%

Schedule C-7
ACTUAL 1989-90 TECHNICAL DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students							Total Cost	
	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Amount	Percent
Chippewa Valley	198.8	2.2	2.4	--	--	203.4	6.9%	$ 1,413,932	5.6%
Western	101.6	--	0.1	--	--	101.7	3.4	1,062,550	4.2
Southwest	40.9	--	--	--	--	40.9	1.4	442,744	1.7
Four	213.4	--	--	--	--	213.4	7.3	1,661,465	6.6
Blackhawk	47.2	--	--	0.1	--	47.3	1.6	658,748	2.6
Gateway	186.1	--	13.3	--	--	199.4	6.8	1,707,949	6.8
Waukesha	282.4	--	8.7	1.6	--	292.7	10.0	2,817,530	11.2
Milwaukee	456.3	--	25.2	--	--	481.5	16.4	3,849,408	15.3
Moraine Park	270.5	--	0.1	--	--	270.6	9.2	1,715,735	6.8
Lakeshore	100.0	--	32.4	1.7	--	134.1	4.6	1,408,225	5.6
Fox Valley	200.9	--	12.5	--	--	213.4	7.3	2,263,570	9.0
Northeast	220.2	5.5	29.8	2.0	1.3	258.8	8.8	1,903,130	7.5
Mid-State	167.5	--	2.0	--	--	169.5	5.8	1,134,610	4.5
North Central	181.0	--	16.2	0.4	--	197.6	6.7	2,158,137	8.6
Nicolet	8.3	--	--	--	--	8.3	0.3	112,984	0.4
Indianhead	102.5	1.1	0.1	--	--	103.7	3.5	902,043	3.6
TOTAL	2,777.6	8.8	142.8	5.8	1.3	2,936.3	100.0%	$25,212,760	100.0%
PERCENT OF TOTAL	94.6%	0.3%	4.9%	0.2%	0.0%	100.0%			

Associate Degree	$23,873,332					
Vocational		$96,054				
Vocational-Adult			$1,206,047			
Cooperative Services				$34,221		
District Services					$3,106	
PERCENT OF COST	94.7%	0.4%	4.8%	0.1%	0.0%	100.0%

Schedule C-8
ACTUAL 1989-90 TELEVISION DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	--	--	--	--	--	--%	$ --	--%
Western	2.9	--	--	--	--	2.9	5.0	41,427	10.1
Southwest	--	--	--	--	--	--	--	--	--
Four	--	--	--	--	--	--	--	--	--
Blackhawk	--	--	--	--	--	--	--	--	--
Gateway	22.7	--	--	--	--	22.7	39.4	94,478	23.1
Waukesha	--	--	--	--	--	--	--	--	--
Milwaukee	31.6	--	0.5	--	--	32.1	55.6	273,896	66.8
Moraine Park	--	--	--	--	--	--	--	--	--
Lakeshore	--	--	--	--	--	--	--	--	--
Fox Valley	--	--	--	--	--	--	--	--	--
Northeast	--	--	--	--	--	--	--	--	--
Mid-State	--	--	--	--	--	--	--	--	--
North Central	--	--	--	--	--	--	--	--	--
Nicolet	--	--	--	--	--	--	--	--	--
Indianhead	--	--	--	--	--	--	--	--	--
TOTAL	57.2	--	0.5	--	--	57.7	100.0%	$409,801	100.0%
PERCENT OF TOTAL	99.1%	--	0.9%	--	--	100.0%			

Associate Degree	$400,707					
Vocational		--				
Vocational-Adult			$9,094			
Cooperative Services				--		
District Services					--	
PERCENT OF COST	97.8%	--	2.2%	--	--	100.0%

Schedule C-9
ACTUAL 1989-90 GENERAL EDUCATION DIVISION FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: College Parallel	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	704.8	114.2	358.5	7.3	7.5	1,192.3	4.9%	$ 5,876,045	4.9%
Western	--	573.0	655.0	26.4	--	14.6	1,269.0	5.2	4,591,502	3.9
Southwest	--	148.5	95.5	64.6	0.3	17.9	326.8	1.3	1,949,003	1.6
Four	1,681.6	854.8	209.1	581.9	2.3	183.6	3,513.3	14.4	14,181,767	11.9
Blackhawk	--	373.4	336.5	34.2	1.2	10.6	755.9	3.1	4,654,837	3.9
Gateway	--	937.3	863.6	68.2	4.0	1.4	1,874.5	7.7	10,119,951	8.5
Waukesha	--	569.7	378.5	66.6	8.7	20.7	1,044.2	4.3	7,487,694	6.3
Milwaukee	1,551.8	2,350.9	1,058.9	1,818.7	3.4	57.2	6,840.9	28.1	32,407,592	27.2
Moraine Park	--	568.3	235.4	35.4	--	8.8	847.9	3.5	4,365,882	3.7
Lakeshore	--	364.2	405.7	49.9	--	1.8	821.6	3.4	3,892,481	3.3
Fox Valley	--	851.3	574.8	57.6	4.8	29.8	1,518.3	6.2	8,142,868	6.8
Northeast	--	779.4	380.8	113.0	0.2	70.6	1,344.0	5.5	5,667,408	4.8
Mid-State	--	346.6	404.4	15.5	0.6	6.1	773.2	3.2	2,903,058	2.4
North Central	--	529.1	407.9	57.5	2.0	5.4	1,001.9	4.1	5,466,554	4.6
Nicolet	231.1	79.4	104.4	10.0	1.1	15.8	441.8	1.8	3,269,902	2.8
Indianhead	--	350.0	282.3	151.0	0.4	12.1	795.8	3.3	4,013,718	3.4
TOTAL	3,464.5	10,380.7	6,507.0	3,509.0	36.3	463.9	24,361.4	100.0%	$118,990,262	100.0%
PERCENT OF TOTAL	14.2%	42.6%	26.7%	14.4%	0.2%	1.9%	100.0%			

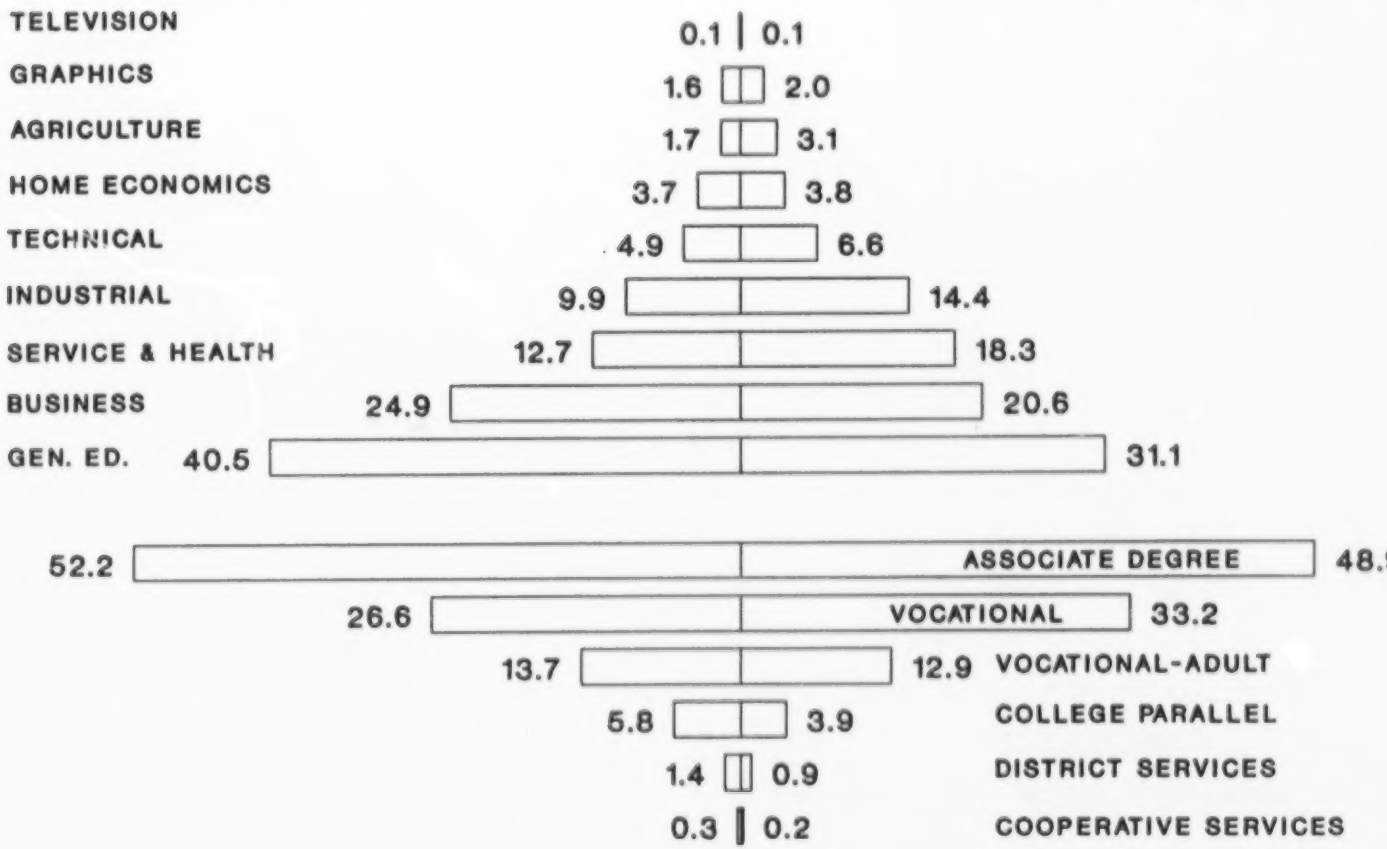
College Parallel	$15,069,325						
Associate Degree		$48,083,480					
Vocational			$36,633,399				
Vocational-Adult				$17,337,047			
Cooperative Services					$255,073		
District Services						$1,611,938	
PERCENT OF COST	12.7%	40.4%	30.8%	14.6%	0.2%	1.3%	100.0%

Schedule C-10
ACTUAL 1989-90 TOTAL FTE STUDENTS AND COST BY DISTRICT
(Calculated from Data Reported by the Districts on the VE-CA-4 and VE-CA-5 Cost Allocation Schedules)

District	Full-Time Equivalent Students: College Parallel	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Total	FTE's % of Total	Total Cost: Amount	Total Cost: Percent
Chippewa Valley	--	1,980.4	798.2	708.4	20.1	31.1	3,538.2	5.9%	$ 22,055,754	5.8%
Western	--	1,831.4	1,278.9	243.5	5.6	21.8	3,381.2	5.6	18,576,069	4.9
Southwest	--	454.6	451.0	174.2	0.3	19.9	1,100.0	1.8	8,899,515	2.3
Four	1,681.6	3,777.9	1,156.5	1,066.9	21.5	294.5	7,998.9	13.3	44,163,415	11.5
Blackhawk	--	888.6	745.8	187.5	6.0	22.3	1,850.2	3.1	12,355,174	3.2
Gateway	--	2,557.2	1,479.4	318.3	14.9	1.4	4,371.2	7.3	28,298,968	7.4
Waukesha	--	1,843.0	903.1	498.9	19.8	45.3	3,310.1	5.5	27,205,272	7.1
Milwaukee	1,551.8	6,389.7	2,751.6	2,561.9	3.4	169.8	13,428.2	22.3	82,832,976	21.6
Moraine Park	--	1,736.9	658.2	137.6	0.7	21.4	2,554.8	4.2	17,019,903	4.4
Lakeshore	--	1,069.9	702.2	258.8	7.5	7.3	2,045.7	3.4	13,689,527	3.6
Fox Valley	--	2,597.8	1,104.7	595.0	14.9	64.6	4,377.0	7.3	29,763,954	7.8
Northeast	--	2,335.4	1,134.1	615.0	10.4	92.6	4,187.5	6.9	24,350,807	6.4
Mid-State	--	1,004.8	809.6	132.1	3.8	10.8	1,961.1	3.3	11,253,001	2.9
North Central	--	1,438.5	808.7	216.8	9.5	8.0	2,481.5	4.1	18,030,285	4.7
Nicolet	231.1	293.4	190.5	94.8	9.4	18.0	837.2	1.4	7,098,656	1.9
Indianhead	--	1,247.0	1,030.8	453.8	5.1	23.9	2,760.6	4.6	17,210,120	4.5
TOTAL	3,464.5	31,446.5	16,003.3	8,263.5	152.9	852.7	60,183.4	100.0%	$382,803,396	100.0%
PERCENT OF TOTAL	5.8%	52.2%	26.6%	13.7%	0.3%	1.4%	100.0%			

College Parallel	$15,069,325						
Associate Degree		$187,043,747					
Vocational			$127,076,786				
Vocational-Adult				$49,448,414			
Cooperative Services					$864,028		
District Services						$3,301,096	
PERCENT OF COST	3.9%	48.9%	33.2%	12.9%	0.2%	0.9%	100.0%

Schedule D-1
STATEWIDE ACTUAL 1989-90 FTE ENROLLMENT AND OPERATIONAL COST PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY



Schedule D-2
STATEWIDE ACTUAL 1989-90 COST RATIOS PER FTE STUDENT
BY INSTRUCTIONAL DIVISION AND AID CATEGORY

		Postsecondary		Continuing Education			
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Statewide Average
Agriculture	--	1.21	2.13	1.52	1.22	.65	1.73
Business	--	.81	1.16	.85	.93	.82	.85
Graphics	--	1.19	1.36	1.22	--	.74	1.19
Home Economics	--	1.04	1.51	.84	.51	.62	1.01
Industrial	--	1.27	1.46	1.23	.58	.65	1.39
Service & Health	--	1.43	1.55	1.09	.84	.38 LO	1.38
Technical	--	1.29	1.76	1.26	.89	--	1.29
Television	--	1.07	--	2.80 HI	--	--	1.09
General Education	.64	.75	.93	.82	1.16	.57	.80
STATEWIDE AVERAGE	.64	.93	1.25	.94	.89	.61	1.00

Schedule D-3
STATEWIDE ACTUAL 1989-90 FULL-TIME EQUIVALENT STUDENT ENROLLMENT
PERCENTAGES BY INSTRUCTIONAL DIVISION AND AID CATEGORY

		Postsecondary		Continuing Education			
	College Parallel	Associate Degree	Vocational	Vocational-Adult	Cooperative Services	District Services	Statewide Average
Agriculture	--	0.6	1.0	0.1	*	*	1.7
Business	--	20.5	2.8	1.6	*	*	24.9
Graphics	--	1.2	0.2	0.1	--	0.1	1.6
Home Economics	--	1.1	0.7	1.6	*	0.3	3.7
Industrial	--	0.1	8.1	1.5	*	0.2	9.9
Service & Health	--	6.8	3.0	2.8	0.1	--	12.7
Technical	--	4.6	*	0.2	0.1	*	4.9
Television	--	0.1	--	*	--	--	0.1
General Education	5.8	17.2	10.8	5.8	0.1	0.8	40.5
TOTAL	5.8	52.2	26.6	13.7	0.3	1.4	100.0

*Asterisk indicates less than one-tenth of one percent (0.1).

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